

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST ROWLANDS CASTLE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Legal and Administrative Information

| | |
|---|---|
| Priest in Charge: | Clare Challis |
| Churchwardens: | Raymond Youngs Carol Milford (from May 2025) |
| Readers Licensed to the Parish: | Chris Hollis Zoe Skinner |
| Deanery Synod reps: | Mary Close Pam Ewing |
| Elected PCC Members: | Alan Elliot (until May 2025) Jane Ainscow Mandy Monahan Valerie Palmer Marion Collin (Electoral Roll Officer) John Skinner |
| Charity Number: | 1129918 |
| Secretary (non-voting): | Gill Whateley (until July 2025) Andrew Challis (from July 2025) |
| Independent Examiner: (non-voting) | Sandra Hodgetts (until May 2025) Alastair Forrest (from November 2025) |

The trustees present their report and accounts for the year ended 31 December 2025.

Structure, government and management of the PCC

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Powers Measure. The appointment of PCC members is governed by the Church Representation Rules. Training is provided where appropriate, for example, where churchwarden briefings or safeguarding training is arranged by the diocese.

The parish has an annually reviewed Safeguarding Policy, with established and ongoing training in safeguarding and working with vulnerable adults. All staff, paid and volunteers, receive instruction in safeguarding. There are various policies and procedures covering matters relating to work, safety, disciplinary and grievance procedures, and health and safety at work.

Background: The Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church – evangelistic, social and ecumenical – in the ecclesiastical parish of Rowlands Castle and beyond.

Membership: Members of the PCC are ex-officio or elected by the Annual Parochial Church Meeting (APCM), in accordance with Church Representation Rules.

Standing Committee

This is the only sub-committee required by law. It comprises the incumbent, the Churchwardens, and at least two other members of the PCC. It has the power to transact the business of the PCC between meetings, should that become necessary, normally in exceptional circumstances only. Any decisions taken by this committee are reported back to the next full PCC meeting and are minuted accordingly. The members of the Standing Committee during the period were Clare Challis (from May 2025), Raymond Youngs, Carol Milford (from May 2025), Mary Close (from July 2025), Pam Ewing (from July 2025), John Skinner (from July 2025).

Oversight Sub-Committees

The PCC also operates three sub-committees to manage the day to day running of the church:

| | |
|--|--|
| Developing Children, Family, and Youthwork | Oversee the development of family and youth ministries within the life of the church |
| Buildings & Facilities | Oversee the maintenance and development of the physical church estate |
| Stewardship | Oversee our fundraising activities |

Other Roles endorsed by PCC

The PCC were additionally supported by endorsed individuals and small teams looking after specific areas of church life. These were: Safeguarding Officer, DBS Checking, Little Fishes, Website & Social Media, Marketing, Admin Support, Mission Support, Home Group Leaders.

Achievements and Performance

Over the course of the year, the PCC has continued to fulfil its charitable objectives of promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical. This included maintaining and providing a place of worship and grounds for the benefit of the public.

A significant milestone was the arrival of our new incumbent, Rev Clare Challis, in February. Her ministry has brought renewed energy, clear leadership, and a strengthening of pastoral presence within the parish. Regular Sunday services, midweek gatherings, and seasonal celebrations were sustained with encouraging levels of attendance, reflecting both the commitment of existing members and the steady involvement of newcomers. Highlights included well-attended services at Christmas and Easter, a large community remembrance event, and collaborative activities with local schools and organisations, deepening the Church's engagement within the village.

Maintenance of the buildings has remained an ongoing challenge. The Quinquennial Inspection Report identified several areas requiring attention, and work has begun to prioritise and address the most pressing issues. While this has required careful prioritisation and placed pressure on both volunteer

capacity and financial resources, progress has been made in addressing urgent repairs and developing a clearer plan for ongoing maintenance.

Alongside this, lay participation and volunteering have continued to grow, with members contributing to worship, pastoral care, music, hospitality, fundraising, and community outreach. The Trustees are grateful for this commitment, which has enabled the Church not only to meet practical demands but also to build momentum in its mission and ministry during a year of renewed focus and progress.

Financial Review

Our regular income from Planned giving has continued to fall significantly. However, we have received some significant legacies and one-off gifts, which have helped boost the funds considerably. We have acquired a digital card reader, which we hope will generate more donations from visitors, especially now that the Church building is covered by Wi-Fi.

The PCC increased the hire rate in line with inflation for the Church Centre by 5% for 2026. However, we also need to address the issues of reduced regular giving, shrinking general fund reserves and potential expenditure on the Church building. After our Quinquennial Inspection, significant problems have been identified, which will be expensive to remedy. A Stewardship Committee has been set up, which, with the help of a Diocesan resource called Cornerstone, is pursuing several schemes for improving the health of our finances.

The following pages show our financial position at the end of 2025, and in summary:

| | 2024 | 2025 |
|-------------|----------|---------|
| Income | £86,960 | £96,720 |
| Expenditure | £91,810 | £79,685 |
| Net | (£4,850) | £17,035 |

Reserves Policy

The PCC aims to maintain unrestricted free reserves (excluding restricted funds and fixed assets) of £23,000 which is equivalent to approximately three months' normal operating expenditure¹. This level enables the Church to manage cash flow, respond to unforeseen expenditure, and ensure continuity of ministry and mission. Our General Fund stands at £17,463 (below the target), although the PCC also has access to the Designated Fund for any expenses that they deem necessary. This gives a combined reserve fund of £39,309. The adequacy of reserves is reviewed annually as part of the budget-setting and reporting process, with adjustments made as necessary in light of financial risks, planned expenditure, and income trends.

Signed on behalf of the trustees:

Rev. C. 

Clare Challis
Resident Minister

Dated: 12th May 2026

¹ PCC Meeting 17 October 2016

Examiner's Report



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Parochial Church Council of St. John the Baptist Church Rowlands Castle

On accounts for the year
ended

31 December 2025

Charity no
(if any)

1129918

Set out on pages

1 to 8

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Alastair Forrest

Date:

24/4/26

Name:

Alastair Forrest

Relevant professional
qualification(s) or body
(if any):

ACMA

Address:

22 Bridge Road, Emsworth, Hampshire. PO10 7DS

Statement of Financial Activities

| | Unrestricted Funds | Restricted Funds | Total | Prior Year Total |
|---|-----------------------|---------------------|---------------|------------------------|
| Income and endowments from: | | | | |
| Donations and legacies | 75,735 | 4,576 | 80,311 | 67,684 |
| Income from charitable activities | 2,383 | | 2,383 | 5,258 |
| Other trading activities | 13,263 | | 13,263 | 12,952 |
| Investments | 669 | 94 | 763 | 1,069 |
| Total income | 92,050 | 4,670 | 96,720 | 86,963 |
| Expenditure on: | | | | |
| Raising funds | 614 | | 614 | |
| Expenditure on charitable activities | 62,190 | 5,894 | 68,084 | 76,317 |
| Other expenditure | 10,987 | | 10,987 | 15,498 |
| Total expenditure | 73,791 | 5,894 | 79,685 | 91,815 |
| Net income / (expenditure) resources before transfer | 18,259 | (1,224) | 17,035 | (4,851) |
| Other recognised gains / losses | | | | |
| Net movement in funds | 18,259 | (1,224) | 17,035 | (4,851) |
| Total funds brought forward | 21,050 | 6,175 | 27,226 | 32,077 |
| Total funds carried forward | 39,309 | 4,951 | 44,261 | 27,226 |
| REPRESENTED BY | | | | |
| Unrestricted | | | | |
| General fund | 17,643 | | 17,643 | 21,050 |
| Designated | | | | |
| Legacies fund | 21,666 | | 21,666 | |
| Restricted | | | | |
| Building Repair | | 955 | 955 | 955 |
| Ceiling Repair Fund | | 1,410 | 1,410 | 1,410 |
| Church Yard Upkeep | | 209 | 209 | 115 |
| Parish Administrator | | 926 | 926 | 2,274 |
| Portable Font & Baptism | | 531 | 531 | 560 |
| St Johns Church School Prize | | 920 | 920 | 860 |

Balance sheet

| Class and Code | Description | This Year | Last Year |
|-----------------------------|---|---------------|---------------|
| Current assets | | | |
| 6501 | Bank current account | 28,415 | 7,213 |
| 6502 | Bank current account #2 | 796 | 5,917 |
| 6510 | CCLA (CBF) deposit account | 20,069 | 19,400 |
| 6520 | CCLA (CBF) Education Account | 1 | 1 |
| 6590 | Cash in hand | 100 | 100 |
| | Total Current assets | 49,382 | 32,631 |
| Liabilities | | | |
| 6699 | Agency collections | 5,121 | 5,405 |
| | Total Liabilities | 5,121 | 5,405 |
| | Net Asset surplus(deficit) | 44,261 | 27,226 |
| Reserves | | | |
| | Excess / (deficit) to date | 17,035 | (4,851) |
| Z01 | Starting balances | 27,226 | 32,077 |
| Z03 | Gains/(losses) on reval of fixed assets | | |
| | Total Reserves | 44,261 | 27,226 |
| Represented by funds | | | |
| | Unrestricted | 17,643 | 21,050 |
| | Designated | 21,666 | |
| | Restricted | 4,951 | 6,175 |
| | Total | 44,261 | 27,226 |

Statement of assets and liabilities

| | General | Designated | Restricted | This Year | Last Year |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Current assets – | | | | | |
| Cash at bank and in hand | | | | | |
| Bank current account - | (54,230) | 21,666 | 60,979 | 28,415 | 7,213 |
| Bank current account #2 - | 51,704 | | (50,908) | 796 | 5,917 |
| CCLA (CBF) deposit account - | 20,069 | | | 20,069 | 19,400 |
| CCLA (CBF) Education Account - | 0 | | 1 | 1 | 1 |
| Cash in hand - | 100 | | | 100 | 100 |
| Totals | 17,643 | 21,666 | 10,072 | 49,382 | 32,631 |
| Liabilities - Agency accounts | | | | | |
| Agency collections - | | | 5,121 | 5,121 | 5,405 |
| Totals | | | 5,121 | 5,121 | 5,405 |
| Grand total | 17,643 | 21,666 | 4,951 | 44,261 | 27,226 |

Fund movement by type

| | | Opening | Incoming | Outgoing | Closing |
|--------------------------------|--------------|---------------|---------------|---------------|---------------|
| Administrator Fund | | | | | |
| | Restricted | 2,274 | 4,516 | 5,865 | 926 |
| Font & Baptism Fund | | | | | |
| | Restricted | 560 | | 29 | 531 |
| Ceiling Fund | | | | | |
| | Restricted | 1,410 | | | 1,410 |
| Dunning Fund | | | | | |
| | Restricted | 115 | 94 | | 209 |
| Legacies Fund | | | | | |
| | Designated | | 21,666 | | 21,666 |
| Building Repair Fund | | | | | |
| | Restricted | 955 | | | 955 |
| School Prize Fund | | | | | |
| | Restricted | 860 | 60 | | 920 |
| General fund | | | | | |
| | Unrestricted | 21,050 | 70,383 | 73,791 | 17,643 |
| Grand total | | 27,226 | 96,720 | 79,685 | 44,261 |

Analysis of income and expenditure

INCOME

| | Un- restricted | Des- ignated | Re- stricted | Total This Year | Total Last Year |
|---------------------------------------|-------------------|-----------------|-----------------|--------------------|--------------------|
| Donations and legacies | | | | | |
| Gift Aid - Bank | 29,697 | | 2,150 | 31,847 | 35,495 |
| Gift Aid - Envelopes | 3,475 | | 220 | 3,695 | 4,122 |
| Other planned giving | 1,500 | | 1,328 | 2,828 | 2,792 |
| Open plate collections | 2,365 | | | 2,365 | 2,718 |
| Blue Moon / Little Fishes | 935 | | | 935 | 1,136 |
| Back of Church Donations | 208 | | | 208 | 236 |
| Donations from Fellowship | 218 | | | 218 | 252 |
| Breakfasts | | | | | |
| Giving through church boxes | 56 | | | 56 | 56 |
| One-off Gift Aid gifts | 5,065 | | 357 | 5,422 | 3,700 |
| Donations appeals etc | 945 | 1,000 | 521 | 2,466 | 2,740 |
| Tax recoverable on Gift Aid | 7,580 | | | 7,580 | 9,480 |
| Legacies | | 20,666 | | 20,666 | |
| Non-recurring one-off grants | 1,995 | | | 1,995 | 4,957 |
| Other funds generated | 30 | | | 30 | |
| Total | 54,069 | 21,666 | 4,576 | 80,311 | 67,684 |
| Income from charitable activities | | | | | |
| Fees for weddings and funerals | 1,747 | | | 1,747 | 5,258 |
| Bookstall sales to promote objectives | 636 | | | 636 | |
| Total | 2,383 | | | 2,383 | 5,258 |
| Other trading activities | | | | | |
| Bookstall sales - fund raising | | | | | 3 |
| Church hall lettings - fund raising | 13,263 | | | 13,263 | 12,692 |
| Refunds and Misc Income | | | | | 256 |
| Total | 13,263 | | | 13,263 | 12,952 |
| Investments | | | | | |
| Dividends | | | 94 | 94 | 92 |
| Bank and building society interest | 669 | | 0 | 669 | 978 |
| Total | 669 | | 94 | 763 | 1,069 |
| TOTAL | | | | | |
| INCOME TOTAL | 70,383 | 21,666 | 4,670 | 96,720 | 86,963 |

EXPENDITURE

| | Un- restricted | Des- ignated | Re- stricted | Total This Year | Total Last Year |
|--|-------------------|-----------------|-----------------|--------------------|--------------------|
| Raising funds | | | | | |
| Costs of fetes & other events | 614 | | | 614 | |
| Total | 614 | | | 614 | |
| Expenditure on charitable activities | | | | | |
| Giving to missionary societies | | | | | 150 |
| PCC Charitable Giving Fund | 5,266 | | | 5,266 | 6,492 |
| Giving - relief and development agencies | 10 | | | 10 | |
| Home mission | 124 | | 29 | 153 | 27 |
| Library & Home groups materials | 750 | | | 750 | |
| Secular charities | 150 | | | 150 | 28 |
| Ministry parish share etc | 46,353 | | | 46,353 | 48,782 |
| Assistant staff costs | 384 | | | 384 | 584 |
| Salary of parish administrator | | | 5,865 | 5,865 | 5,047 |
| Interregnum - Ministers Expense | 7 | | | 7 | 29 |
| Church running - insurance | 1,324 | | | 1,324 | 1,298 |
| Church office - telephone | 645 | | | 645 | 547 |
| Church maintenance | 316 | | | 316 | 800 |
| Upkeep of services | 281 | | | 281 | 169 |
| Upkeep of churchyard | 772 | | | 772 | 3,297 |
| Administration | 2,100 | | | 2,100 | 2,612 |
| Photocopier Running Costs | 479 | | | 479 | 426 |
| Church running - electric | 574 | | | 574 | 545 |
| Church running - gas | 2,506 | | | 2,506 | 3,604 |
| Church running - heating and lighting | 75 | | | 75 | 1,517 |
| Church running - flowers | | | | | 27 |
| Church Running - candles | | | | | 161 |
| Governance costs | 75 | | | 75 | 75 |
| examination/audit fee | | | | | |
| Other PCC property upkeep | | | | | 100 |
| Total | 62,190 | | 5,894 | 68,084 | 76,317 |

| | Un- restricted | Des- ignated | Re- stricted | Total This Year | Total Last Year |
|-------------------------------------|-------------------|-----------------|-----------------|--------------------|--------------------|
| Other expenditure | | | | | |
| Vicarage Water rates | | | | | 222 |
| Kitchen Sundries (Coffee, milk etc) | 693 | | | 693 | 1,351 |
| Hall Running - Cleaning | 1,404 | | | 1,404 | 1,404 |
| Hall running - electricity | 1,659 | | | 1,659 | 1,818 |
| Hall running - gas | 2,368 | | | 2,368 | 2,578 |
| Hall running - insurance | 1,324 | | | 1,324 | 1,298 |
| Hall running - maintenance | 1,370 | | | 1,370 | 482 |
| Hall running - water | 1,453 | | | 1,453 | 1,005 |
| Hall running - heating and lighting | 522 | | | 522 | 4,990 |
| Hall Running - Refunds | | | | | 110 |
| Bank Account Charges | 194 | | | 194 | 239 |
| Total | 10,987 | | | 10,987 | 15,498 |
| TOTAL | | | | | |
| EXPENDITURE TOTAL | 73,791 | | 5,894 | 79,685 | 91,815 |
| GRAND TOTAL | | | | | |
| Income Total | 70,383 | 21,666 | 4,670 | 96,720 | 86,963 |
| Expenditure Total | 73,791 | | 5,894 | 79,685 | 91,815 |
| GRAND TOTAL | (3,407) | 21,666 | (1,224) | 17,035 | (4,851) |

Notes

General

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) 2015 Statement of Financial Activity (SOFA)

Funds

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated Funds are unrestricted funds which the PCC has designated for a specific purpose. A legacy was received last year and will be used where the PCC decides is appropriate.

Restricted Funds represent funds given to the PCC for a specific purpose. These funds may only be expended for the specific purpose for which they were given.

- The Building Repair Fund was not drawn on for new work in 2025 and has a limited fund left over from the significant activities in 2019.
- The Dunning Fund is a collection fund for income from an endowment managed by the Diocese for upkeep of the graves. The income is used for church yard upkeep.
- The Font & Baptism fund was created in 2016 from money donated in the memory of M. Law & P. Winn for a portable font and provision of Baptism materials.
- The Ceiling Fund was created in 2017 to collect donations towards the repair of the church ceiling.

- The St John's School Prize Fund was created in 2019 to provide an annual prize for pupils considered by the school to be deserving.
- The Administrator Fund was created in June 2022 to hold donations specifically to pay for an Administrator.

Agency Funds

From time to time the PCC collects money on behalf of others. This money is not income of the Church so is collected by the PCC as an agent for the recipient. As such it does not normally appear in the main accounts. There are two routine occasions on which agency collections are made:

- Fees collected on behalf of the Diocesan Board of Finance (DBF) and eligible officiants for Weddings and Funerals as laid out in the Diocese fees table; also fees for Organists, Vergers and Sextons as necessary.
- Sequestrated fees related to any interregnum period .

In 2024 the Fees agency account stood as follows

| | Carried Over from 2024 | Collected | Paid Out | Carried Over to 2026 |
|----------------------------|-----------------------------------|------------------|-----------------|---------------------------------|
| DBF fees | (£3,779) | £500 | £324 | (£3,955) |
| DBF fees (sequestrated) | £647 | - | £240 | £887 |
| Verger Costs | (£365) | - | - | (£365) |
| Organist Costs | £5 | £300 | £200 | £105 |
| Sexton Costs | (£700) | £1,595 | £1,130 | (£235) |

Note: negative balances in braces () represent money held by the PCC but owed to a third party.

Fixed Assets

The Church retains the Church Centre Building as its sole fixed asset. Since its acquisition the Church Centre building has been depreciated on a straight-line basis over 50 years.

| | |
|--------------------------------------|------------------------|
| Net book value at 31 Dec 2024 | £293,440 |
| Depreciation for 2024 | £10,480 |
| Net book value at 31 Dec 2025 | <u>£282,960</u> |

Missionary and Charitable Giving

The Church supports a number of causes using approximately 10% of our donated income. In 2025 the following causes received contributions totaling £5,266:

| | | |
|------------------------|-----------------------|-----------------------------|
| Church Housing Trust | Hope into Action | Beacon Food Bank |
| Tearfund | Sovereign World Trust | Mission Aviation Fellowship |
| Emmanuel International | Mercy Ships | Release International |
| Medaille Trust | Barnabas Fund | Quicken Trust |

Fundraising

No proactive fund raising was done during 2025. However, several generous donations and legacies were received.